

**SUPPLEMENTARY INSTRUCTIONS FOR
NEW JERSEY CITIES, TOWNS, BOROUGHES, VILLAGES, AND TOWNSHIPS
2012 SURVEY OF LOCAL GOVERNMENT FINANCES**

AGENCY REPORTING

In reporting data for your government, please include the following fiscal activities in addition to those of your general government:

- Boards of health
- Environmental commissions
- Housing authorities
- Incinerator authorities (serving one municipality/town)
- Inter-municipal park commissions
- Joint agreements for planning and land use control
- Joint flood control commissions
- Joint meetings (non-utility services)
- Joint meetings for construction of sewers and drains
- Joint public libraries
- Municipal hospital authorities
- Municipal port authorities
- Municipal utilities authorities (serving one municipality/town)
- Parking authorities
- Redevelopment agencies
- Regional health commissions
- Seaquarium authorities
- Sewerage authorities (serving one municipality/town)
- Solid waste collection districts
- Solid waste management authorities (serving one municipality/town)
- Special improvement districts
- Tourism improvement and development authorities
- Water districts with ex officio boards

SPECIAL NOTES**COVERAGE OF THIS REPORT**

Include in this report the items requested from the local purposes budget, capital improvements funds, and any agencies listed under AGENCY REPORTING. Do not include transfers between funds.

PART 2 - REVENUES**3. A. Property taxes** (Code T01) - Include:

- Amount to be raised by taxes for support of municipal budget (less reserve for uncollected taxes)
- Receipts from delinquent taxes
- Added and omitted taxes
- Interest and costs on taxes

3. B. Local sales taxes

- 3. Amusements Sales Tax (Code T11)
Include amounts collected as luxury sales taxes (Atlantic City only).
- 6. Public Utilities Tax (Code T15)
Include cable television fees.
- 8. Other Sales Tax (Code T19)
Include Host community benefits tax and local hotel tax.

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (Code T20)
2. Amusements licensing and permit taxes (Code T21)
Include proceeds from issuing licenses for amusement games, theaters, bowling alleys, pool halls, exhibition grounds, and all other places of amusement.
4. Public utilities licensing and permit taxes (Code T27)
Include proceeds from issuing licenses for autobuses, taxicabs, and jitneys.
5. Occupational and business licensing and permit taxes (Code T28)
Include proceeds from licenses issued for businesses and occupation not otherwise defined above.

4. Intergovernmental revenue

M. General support (Code C30) - Include:

Business personal property replacement
Franchise and gross receipts tax
State revenue sharing
Energy tax
Supplemental energy tax
Extraordinary Aid (if applicable to your government)